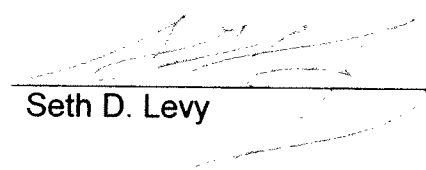


PATENT

I hereby certify that on the date specified below, this correspondence is being deposited with the United States Postal Service as first-class mail in an envelope addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

March 22, 2006

Date


Seth D. Levy

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Yutaka UMEHARA *et al.*

Application No. : 10/655,093

Filed : September 4, 2003

For : MATRIX DERIVED FROM WHOLE ORGAN

Examiner : Deborah K. WARE

Art Unit : 1651

Docket No. : 67789-278

Date : March 22, 2006

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

ELECTION AND AMENDMENT

Dear Sir:

In response to the Office Action dated February 22, 2006, this response to which is being timely filed, please consider the following election, amendment and remarks.